

**BOARD OF ACCOUNTANCY
MEETING MINUTES**

Meeting Date: July 21, 2015
Meeting Location: Central Conference Room, Gardiner, Maine
Time Meeting Began: 8:06 a.m.

CALL TO ORDER:

Chairman Tracy Harding called the meeting to order.

The following members were present:

Tracy Harding
Carl Chatto
Geoffrey Gattis
Brian Perkins
Michael Nickerson

The following staff was present: Catherine Carroll, Board Administrator
Michelle Lovering, Board Clerk

AAG Present: Robert Perkins

OLD BUSINESS:

A. Action on Board Minutes of the May 12, 2015 Meeting

A motion was made to accept the minutes as written.

Motion: Brian Perkins
Second: Carl Chatto
Motion Carried

COMPLAINT PRESENTATIONS:

A. 2014-ACC-10473

After review of the complaint materials, a motion was made to schedule a hearing for alleged lack of due care to client communication, lack of providing requested documentation, non-compliance with peer review program, unlicensed practice for a period of 15 months, and inconsistencies in a response to Question #2 in a letter from AAG, Robert Perkins.

Motion: Carl Chatto
Second: Brian Perkins
Recusal: Michael Nickerson
Motion Carried

LICENSE DENIAL HEARING – 2015-ACC-11186

Board Chairman, Tracy Harding, opened the hearing. Board members participating and voting: Tracy Harding, Chairman; Carl Chatto, Geoffrey Gattis, Michael Nickerson, and Brian Perkins. The Board was represented by Assistant Attorney General, Robert Perkins. The licensee, Jeany Park, was not present, but was offered accommodations to have the hearing via telephone. Ms. Park accepted these accommodations and stated that she was not represented by legal counsel.

The hearing was held to determine whether Ms. Park has demonstrated that she meets the experience requirements as set forth under 32 M.R.S. §12228(10) and Board Rules, Chapter 5, §4 (C and C-1)

Following opening statements, admission of exhibits, and closing arguments the evidentiary portion of the hearing concluded and the Board began its deliberations.

At the conclusion of Board deliberations, a motion was made to deny Ms. Park's license application based on the work experience at employer, Samsung, was not deemed substantially equivalent to public accounting.

Motion: Carl Chatto
Second: Brian Perkins
Favor: Tracy Harding, Carl Chatto, Brian Perkins & Michael Nickerson
Oppose: Geoffrey Gattis
Motion Carried

COMPLAINT PRESENTATIONS (CONTINUED):

B. 2014-ACC-10499

A licensee was asked to serve as a consultant on an insurance disability claim for an insurance company. After review of the complaint materials, a motion was made to dismiss the complaint as there appeared to be no violations of the board's laws and rules.

Motion: Carl Chatto
Second: Geoffrey Gattis
Recuse: Michael Nickerson
Motion Carried

C. 2013-ACC-9266

This item was removed from the agenda until a future meeting.

OTHER BUSINESS:

A. National Association of State Board of Accountancy – Patricia Hartman, Director of Client Services, Guest Speaker

Ms. Hartman gave a general overview of her role at NASBA and discussed topics of interest to the Board:

- Notice to Schedule (NTS) – There is a six month validation period.
- Exam eligibility
- Peer Review – Dan Dustin would be the contact person relative to this area.
- Firm Mobility – NASBA not pushing the issue at this point. Stacy Grooms would be the contact person relative to this area.

B. Administrator's Report

Catherine Carroll reported on the following:

- The attestation bill passed and will be effective October 15, 2015. She distributed a copy of the public law. There may be some housekeeping rulemaking that may need to be done.
- All licensees will receive their initial and renewal licenses by way of an email sent by the department with a pdf attachment containing the license that the individual can print. Hard copies of licenses will be mailed to individuals that do not have an email address.

ADJOURNMENT

The meeting adjourned at 1:40 p.m.

Respectfully submitted,

Michelle Lovering
Board Clerk